

DEPARTMENT OF FINANCE AND ADMINISTRATION
OFFICE OF ACCOUNTING
MEMORANDUM

TO: Agency Chief Fiscal Officers

FROM: Paul S. Louthian, CPA
Administrator

SUBJECT: Prior Year Certification

DATE: July 8, 2004

I apologize for the delay in placing these document files and processing instructions in your hands so late. The effort needed to accomplish the carry forward of documents and the work to determine what item met the "45 day rule" was underestimated.

With this email you will have at least two and possibly four attachments depending on the complexity of your operation and whether or not your agency is involved in the Performance Based Budget business process.

The items within these files are explained below and their usage in the certification process is explained in the memo for processing prior year vouchers, also attached. If you have any questions, please contact Melanie Hazeslip or Connie Honeycutt at 682-1675.

File labeled PBB Carryforward (agency number).xls

Tab PBB Total – Total overview of PBB items carried forward
Tab PBB Norm – Commitments carried forward with no appropriation
Tab PBB 45 – Items that met the "45 day rule" and were carried forward with appropriation.

File labeled Non PBB Commitments (agency number).xls

Tab 45 Day – Commitments that met the requirements of the "45 day rule" with appropriation carried forward and with sufficient cash balances to have processed as of June 30, 2004.

Tab No Cash – Commitments carried forward that did not have sufficient funding to process as of June 30, 2004 and therefore no appropriation was carried forward for these items. Must be processed as a prior year voucher or taken to Claims Commission.
Tab Bud CFA – Commitments that carried forward with appropriation that did not meet the “45 day rule”. Still must be certified for cash as of June 30, 2004 or take to the Claims Commission.
Tab Non Bud –other than PBB – Commitments that carried forward without appropriation because they did not meet the “45 day rule” or were not a carry forward appropriation. These must be certified for both appropriation and funding.

File labeled INV CF (agency number).xls

Tab All Inv – all invoice documents carried forward from FY2004 to FY2005
Tab Inv 45 – all invoices that met the requirements of the “45 day rule” with appropriation carried forward and with sufficient cash balances to have processed as of June 30, 2004.
Tab No Cash – Invoices that carried forward without appropriation. These must be certified for appropriation and funding in FY2005.